

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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In re Application of:	Date:	February 4, 2005
Matsuda et al.	Group Art Unit:	3617
Serial No.: 10/763,465	Examiner:	Edwin L. Swinehart
Filed: January 22, 2004	Attorney Ref.	ACO 377
For:	EXHAUST SYSTEM FOR SMALL WATERCRAFT AND PERSONAL WATERCRAFT	

Mail Stop AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Sir:

RESPONSE TO OFFICE ACTION

In response to the Office action dated October 6, 2004, please consider the following amendments and remarks:

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 7 of this paper.